

*Be amended.*  
*but not*  
about 4% carbon source at the start of culturing and at least about 2% nitrogen source at the start of culturing for about 5 to 10 days with agitation and aeration.

Please add the following new claims 31 and 32:

*31*  
--31. A process for producing arachidonic acid or lipid containing arachidonic acid comprising the steps of culturing a microorganism, belonging to the genus *Mortierella* and having resistance to a carbon source of high concentration, in a medium having a carbon source concentration of at least about 4% by weight at the start of culturing, thereby forming archidonic acid or lipid containing arachidonic acid and recovering arachidonic acid, wherein the microorganism has an ability to produce arachidonic acid of at least about 7 g/L.

32. The process of claim 31, wherein said microorganism is cultured in a medium containing at least about 4% carbon source at the start of culturing and at least about 2% nitrogen source at the start of culturing for about 5 to 10 days with agitation and aeration.

#### REMARKS

Entry of the foregoing, reexamination and further and favorable reconsideration of the subject application in light of the following remarks, pursuant to and consistent with 37 C.F.R. § 1.112, are respectfully requested.